IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re	Dewanjee) Docket No.: PU2243
Serial No.:	10/711,269) Group Art Unit: 1712
Filed on:	09/07/2004) Examiner: Buttner, David
For: A THERMOSETTING POLYURETHANE FOR A GOLF BA) Due Date: 03/04/2007
POL.	TURETHANE FOR A GOLF BALL	Confirmation No. 5268

Commissioner for Patents Alexandria, Virginia 22313-1450

RESPONSE TO FIRST OFFICE ACTION

Dear Sir:

Submitted herewith is the Applicants' Response to the Office Action mailed on December 4, 2006.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 4 of this paper.

CERTIFICATE OF MAILING/TRANSMISSION (37 C.F.R. § 1.8(a))

I hereby certify that this paper (along with any referred to as being	ng attached or enclosed) is being deposited with the United State
Patent Office on the date shown below via facsimile.	1 , 010
Date of Deposit 2/5/07	Vusan Slens
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